App F IX 4

1929. ( )

File No. 121-29

Serial Nos. 7 to 12

Previous References

Rd 56-20 (29, 36, 52+56) Rd
" 121-29 (5-6)

Later References

General and Revenue Secretariat.

Serial Nos 6

Part B for Jan 1931

SUBJECT

Proposal of the Shuckballapur Tal el to levy Shop Tax in lieu of Profession Tax

---

12) The D C Kolar
" Comptroller
L 5975-6 D 21-1-31

Approves of the proposal of the Tal el

GRN
22 6.

6329

General and Revenue Secretariat

App. F III—2]

Mel File No 121 of 1929

Serial No

7

From the Dy Commr Kolar Dt-
Letter no A5 C 2394/29-30
Dy 17-6-30 furnishing information on certain points called for in this office letter no L 7724/Rev 121-29-6 Dy 29-4-30 re the proposal of the Chickballapur Mel Cl to levy Shop tax in lieu of profession tax.

B

The proposal is to levy tax on shops and places of business in place of tax on professions, trades and callings in the Chickballapur Mel Dy. The President was asked to furnish certain information and the D.C. has forwarded the letter of the President containing replies to the queries

H

2) Profession tax was levied in the Mel Dy from 1921-22 under the authority conveyed in Govt no R 11343/Rev 56-20-52 Dy 11-4-21. It is proposed to abolish Profession tax and replace it by a tax on shops as it will improve the income by Rs 300/- P.A

3) The records furnished do not show whether any objections were received and whether they were considered by the Mel Cl. The objections

P T O

Note—Contn Sheet

WD 02328—GPB—10,000—22 4 30

	Serial No	
ried out the resolution of the mc cl adopting the rules may be called for	A	yes VS
4) The President's letter indicates that shop tax is proposed to be imposed on persons owning shops and transacting business. It is not clear whether the tax is proposed to be imposed on the owners of the buildings used as shops. If so, the proposal contravenes the provision of Sec 59, cl XI which authorizes the levy on the persons engaged in the business or profession only. This point will have to be settled before the proposal can be sanctioned	B	certainly not VS The question ~~if it does~~ does not arise VS
5) The records do not disclose whether the tax on buildings is levied on entire buildings or portions of buildings used as shops. As the levy of shop tax falls on the persons carrying on the business or trade, building tax will have to be levied on buildings used as shops or places of business. This point may also be cleared before the proposal of the mc cl is approved.	C	yes VS
6) While the Regn authorizes		

Note–Contr Sheet.

App. F III—2]

General and Revenue Secretariat | File No 121 of 1929

Serial No

the classification of shops and places of business into 6 classes a seventh class is introduced under the head "Other shops;" and under the head "Mills" only 3 classes are proposed. The mill cl may be asked to add 3 more classes under Mills and omit class 7 under "other shops"

in the process of reference

yes VS

2) The rates proposed in the following cases exceed the max prescribed by the Regn: and the mill cl may be asked to propose suitable rates

yes VS

	class	Proposed	Max. under Regn
Mandis	5th	8.	4
"	6th	6	2
Piecegoods shops	5th	8	4
"	6th	6	2
Other shops	5th	6	4
	6th	4	2

AS 15/7/30 Please put up draft

VS 15.7.30

per RR)

Draft put up

16.7.30) Please put up a typed draft as revised

VS 19.7.30

Note—Contn Sheet

WD 02328—GPB—10,000—22 4 30.

6329

2nd File No 121 / of 1929

General and Revenue Secretariat

Serial No

Typed draft submitted
(2nd Member) VS 21.7.30
CBS 21/7
12 Issue
VS 21.7.30

OFFICE OF THE SECOND MEMBER OF COUNCIL
21 JULY 1930
No. S-95

Dc Kolar No L.1119 Dt 28.8.30
Enquires if any objections were received & hours and ~~Regulations~~ Regulations modifications to be made in the rules proposed
Letter No RT.C.2394 Dt 16-9-30
Dc Kolar - States that no objections have been received & that the building tax is separately levied from the owners of the Shops & a separate professional tax levied on the persons having business in Shops & that the rules proposed are in accordance with G.O Dt 7-8-07 & may be sanctioned as being suitable for the place

Note-Contn Sheet

Serial No

Reg 7

13 The Schedule of Cases said to have been sent has not been received & refers perhaps to the one already sent up. The rate of Cess through Damans in 1917 have perhaps to be revised, as they do not conform to the provisions of the rule Reg: Rate para 6 supra. If approved the Mec'el will be asked to revise the rate & noting the Secretary & report thereon to Govt

Mr 27-9-30 14 yes, please put up draft to the D C

VS 30.9.30.

15 Draft put up

Mr 3.10.29 16 It is not clear what the Proclamation means by a communication on land maps and publications the object of the levy is stated to facilitate receiving direct from all land owners of Shop boundaries This is not allowed by Sec

NOTE—Contn Sheet

WD 02553—50,000—GPB—8 7 30

59(xi) of the Mc Regn

17) Draft pointing was not as sent for approval

Ans
4.11.39

18) Issue
V.S
10.10.30

-3201-

D/c Kolar No K-16-10-30 to States that the Classes of raiters referred in Q-D Q7 & 8 cannot be adopted only those under the Regn adopted & request that the proposals may be received if the Govt would to levy the tax etc Letter No A3-C-2394-28 Dt 20-12-30 D/c Kolar- Estimates revised rates with the information in certain points called for

19) It is now stated that the tax will be recovered from the persons engaged in business (not from the owners of the shops) as required under the Regn and the rates have also been reduced

GEN & REV SECTT. 22 OCT 1930 U.S.S. GRAND

16 XI

Serial No

and noticed that no objections have been made the proposal of the Inl cc to levy short Tax instead of Profession Tax may perhaps be sanctioned as now received by the Inl cc

MK 31 DS (1st Member) VS 5.1.31

THE COUNCIL
9 JAN 1931
R. 2295

2nd MK & Sec'y RR 9/1/31 VS

21 Draft sent up

MK DS 21.1.31 Issue VS 13.1.31

12 H. D. No L. 5975-6 dt 21.1.31 Approves of the proposal of the Inl cc

R 23/1

NOTE—Contn Sheet

WD 02553—G P B—50 000—8 7 30

File No of 193

General and Revenue
Secretariat

L81

In all future correspondence please quote this
No A&C.LC04/20-30.
Encls. One file.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated, Kolar, the 17th June 19 30

GEN & REV SECTT
6329
23 JUNE 1930
L S C. BRANCH

FROM B.Narayanaswamy Iyengar,Esq.,B.A.,B.L.,
~~M.V.S.RAMANATHAN,ESQ.,M.A.~~,
Deputy Commissioner,
Kolar District

To R.Ranga Rao,Esq.,B.A.,B.L.,
SECRETARY TO GOVERNMENT OF MYSORE,
General *Department,*
Bangalore.

SIR,

Rl 121-29-7
"B"

With reference to your letter No.L.7774-Rl.121-29-6 dated the 29th April 1930 calling for report re: the levy of shop-tax in lieu of Profession tax in Chickballapur Town, I have the honour to forward herewith the Chickballapur Municipal President's No.644 dated the 29th May 1930 together with the connected file of papers. The President explains in detail ~~on~~ the points raised in the letter under advertance.

RS 21/6/30
MB
HS 21/6/30

A.R.17/6/30.

I have the honour to be,
S i r,
Your most obedient servant,

Deputy Commissioner,
Kolar District.

L 1119 / ML 121-29-8

To By 2nd Aug 30

The Deputy Commissioner,

Kolar District, Kolar.

S i r,

With reference to your letter No.A5. C.2394-29-30 dated 17th June 1930, regarding the proposal of the Chickballapur Municipal Council to levy shop-tax in lieu of profession-tax, I am directed to observe as follows -

1. The records sent with your letter do not show whether any objections were ~~re~~ received and whether they were considered by the Municipal Council. The objections received, if any, and the resolution of the Municipal Council adopting the rules may be submitted to Government.

2. It may be ascertained and reported if ~~one tax or~~ buildings ~~is proposed to be levied on entire buildings or only on portions of buildings used as shops~~ or portions of buildings used as shops and buildings not used as shops are assessed to tax or buildings not used for business purposes. As the levy of shop-tax falls on the persons carrying on the business or trade, building tax will have to be levied on buildings used as shops or places of business.

3. The Municipal Regulation authorises the classification of shops and places of business into 6 classes but in the notice published by the Municipal Council, a seventh class has been introduced under "other shops" and under Mills only 3 classes are proposed The Municipal Council may be asked to add -- 3 more classes under Mills and omit the -- seventh class under "other shops".

5. The pates proposed in the following cases exceed the maximum prescribed in the Regulation and the Municipal Council may be asked to propose suitable rates -

Class.		~~Rates~~ Rates Proposed.	Prescribed in the Regn.
Mandies.	Class 5th	8	4
"	" 6th	6	2
Piece goods shops	5th	8	4
"	6th	6	2
Other shops.	5th	6	4
	6th	4	2

I have etc.,

21.7.30 (DRAFT)

General Secretary to Govt.

K.M.R.1.
19/7.

Fwdg'd as required
Lmg 22/7/30

23/7/30

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat

No L1169/Rev 121-29-8 Bangalore, Dated, 2nd Aug 1930

From

R RANGA RAO, Esq, B A B L,
General Secretary to the Government of His Highness the Maharaja of Mysore

To

B. Narayanaswami Iyengar, Esq., B.A., B.L.,
Deputy Commissioner, Kolar District, Kolar.

Sir,

With reference to your letter No.A5.C.2394-29-30 dated, the 17th June 1930, regarding the proposal of the Chickballapur Municipal Council to levy shop-tax in lieu of profession-tax, I am directed to observe as follows -

1. The records sent with your letter do not show whether any objections were received and whether they were considered by the Municipal Council. The objections received, if any, and the resolution of the Municipal Council adopting the rules may be submitted to Government.

2. It may be ascertained and reported if buildings or portions of buildings used as shops are not assessed to tax on buildings. As the levy of shop-tax falls on the persons carrying on the business or trade, building tax will have to be levied on buildings used as shops or places of business.

3. The Municipal Regulation authorises the classification of shops and places of business into 6 classes but in the notice published by the Municipal Council, a seventh class has been introduced under "other shops" and under Mills only 3 classes are proposed. The Municipal Council may be asked to add 3 more classes under Mills and omit the seventh class under "other shops".

4. The rates proposed in the following cases exceed the maximum prescribed in the Regulation and the Municipal Council

may

may be asked to propose suitable rates:-

	Class.		Rates Proposed	Rates Prescribed in Regulation
Sandies	"	5th	8	4
"	"	6th	6	2
Piece goods shops	"	5th	8	4
"	"	6th	6	2
Other shops	"	5th	6	4
"	"	6th	4	2.

I have the honour to be,

S i r,

Your most obedient servant,

28.7.30

for General Secretary to Government.

Draft

M. .h.2.
28/7.

Ml 121-29-9

In all future correspondence please quote this
No. A5.C.2394/29-30.
Encls One

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated, Kolar, the 16th September *1930*

FROM

A V RAMANATHAN, ESQ, BA,
Deputy Commissioner,
Kolar District

To

R.Ranga Rao,Esq.,B.A.,B.L.,
SECRETARY TO GOVERNMENT OF MYSORE,
General *Department,*
Bangalore.

SIR,

Levy of shop-tax - abolition of profession tax -Chickballapur Municipality.

****

With reference to your letter No.L.11101/Ml.121-19-8 dated the 2nd August 1930 calling for some information on the above, I have the honour to forward herewith copy of the Chickballapur Municipal President's letter No.145 dated 6-9-1930 explaining at length the circumstances impelling the council to revive shop-tax.

I have the honour to be,

Sir,

Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.
(Absent from station).

A.R.16/9/30.

Letter No.145 dated 6th September 1930, from the President, Town Municipal Council, Chickballapur, to the Deputy Commissioner, Kolar District.

******

Adverting to your Memo No.A3.A.5.C.2394/29-30 dated 14-8-30 forwarding copy of letter No.L.11101 P1.121-29-3 dated 2-8-1930 from the General Secretary to Government in the matter of levy of shop-tax in lieu of the profession tax in the Chickballapur Municipality, I have the honor to state as follows:-

1. No objections were received from the Public of Chickballapur Town in the matter in response to the two notices one issued from the Office and served on the inhabitants of the Town and the other published in the Mysore Gazette dated 23-1-1930.

2. Buildings and portions of buildings used as shops are now being assessed to building tax and recovered from the owners of the respective shops and a separate profession tax is being levied on the individuals transacting business therein. As already reported much difficulty is being experienced in the recovery of profession tax due to frequent changes of tax payers and heavy arrears are allowed to remain uncollected year by year. The revival of levy of shop-tax (Combined tax on Building and Profession) as per annexed schedule will not only augment the income of the Municipality to some extent but also facilitate the recovery of the Municipal demand direct from the actual owners of shop buildings and not from the absentee defaulters who own no property in the Municipal limits to proceed against under the circumstances now obtaining.

3. Your kind reference is invited to this office letter No.644 dated 29-5-30 wherein it is clearly stated that the 7th class of rates under other shops has already been sanctioned by Government and there appears to be no reason to omit it as it is more convenient for being adopted. Likewise the three rates proposed for Mills may kindly be sanctioned as there is no necessity to add 3 more rates under Mills.

4. The rates proposed in para 4 of the letter under reference are in accordance with the rates already sanctioned by Government in their Order No.721/M1.54-17-4 dated 7-8-1917 and they are suitable for being adopted in this Municipality which may now be ordered to be revived.

I request that a recommendation may be m
very early adoption of this revised system of shop

*****

"COPY"

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.
(Absent from station).

A.R.16/9/30.

L 3201

To

The Deputy Commissioner,

Kolar.

Sir, ml 121.29-10.

With reference to your letter No. A.5. C. 2394-29, dated 16th September 1930, about the levy of shop tax in the Chikballapur Municipality, I am directed to state as follows:-

1) The object of the Municipal Council is stated to be to facilitate the recovery of the tax from owners of the shop buildings. Under Section 59 (xi) of the Municipal Regulation, the tax has to be ~~payable~~ levied by the persons engaged in the business and not by the owners of the buildings.

Dy 16-10-30
Refer my V.S.Sastri

2. The schedule of combined tax referred to in the Municipal Council President's letter No. 145, dated 6th September 1930 addressed to you has not been received with your letter and if the same may be sent to this office for reference

3. The classification of shops and places of business and the rates in each case -- authorised under the Municipal Regulation should be adopted and not the classes and rates sanctioned in G.O. No. 721/Ml.54-17-4, dated 7th August 1917, which was passed before the Municipal Regulation was amended

4. In these circumstances, I am to request that if the Municipal Council -- consider it expedient to levy tax on shops and places of business from persons engaged

in the business, the rates now proposed ~~be revised~~ revised as indicated in my letter No. L.1119/M1. 121-29-8, dated 2nd August 1930, and the ~~same~~ same notified for public information and the objections reported to Government.

(2) The records received with your letter No. A.5.C. 2394-29, dated 17th June 1930, are returned.

I have etc.

10.10.30

Gen. Secretary to Govt.

8/10/30

Ml 121-29-11

In all future correspondence please quote this
No A5-C.2394/28-29.
Encls One file.

OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT

Dated, Kolar, the 20th December *1930*

REVENUE SECTT.
GEN 32 54
23 DEC 19
L. S. G. BRANCH

FROM

A V RAMANATHAN, Esq., B A,
Deputy Commissioner,
Kolar District

To P.Mahadevayya,Esq.,B.A.,B.L.,
Legal Rerembrancer and
SECRETARY TO GOVERNMENT OF MYSORE,
Law *Department,*
Bangalore.

SIR,

Levy of shop tax in lieu of Profession tax in Chickballapur Town.

=====

Referring to your letter No.L.3201/Ml.121-29-10 dated the 16th October 1930 on the above subject, I have the honour to forward herewith the letter No.328 dated the 15th December 1930 furnishing the required information and stating that the proposed levy as per modifications suggested in the letter under advertance did not meet with any objections from the public. The connected papers received from the President with the copy of the schedule asked for in para 2 of the letter under reply are sent herewith.

I have the honour to be,
Sir,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.
(Absent from station).

A.R.20/12/30.

G R S App F VI G-2]
SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 21/1/21

Signed by M V S Sastri

May this be

(i) Printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

Sec Mcl

File No. 121-20

Serial No. 12

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read— G O No R 11343 Mcl 56-20-62 Dy 11-4-21 sanctioning the ~~rates recovery~~ for the levy of Professional Tax in the Chickballapur limits and approving the rules for the levy of the tax

~~Order Thereon No~~ 2 Correspondence ending with letter No A-5-C-2397 Dy 28 20 Dec 20 from the Dc Kolar, requesting sanction to the proposal of the Chick ballapur Mcl. cc to levy Shop tax in lieu of professional tax

10/1/21.

Sanctioned in the order
read above and enclosing
a revised Schedule showing
the rates of Shopkeeping allowed
to be levied by the Trustees

order No L5975-6 Dated 21-1-31
Record
the purchase of
the enclosed advance
13.1.31
25 for currency
to be dealt with according
the Comptroller

List of enclosure

Copied by

Examined by

WD 02560 -GPB -11,250 -2 7 30

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read –

Government Order No.R.11343/M1.56-20-62 dated, the 11th April 1921, sanctioning the levy of Professional tax in the Chickballapur Municipality and approving the rules for the levy of the tax.

2. Correspondence ending with letter No.A.5.C.2394/28 dated, the 20th December 1930, from the Deputy Commissioner, Kolar, requesting sanction to the proposal of the Chickballapur Municipal Council to levy shop tax in lieu of professional tax sanctioned in the order read above and submitting a revised schedule showing the rates of shop-tax proposed to be levied by the Municipality.

ORDER NO.L. 5975-6/Mu 121-29-12/Recond

Dated, Bangalore, the 21st January 1931.

The proposal of the Municipal Council is approved.

V Subrahmanyasastri
For General Secretary to Government.

To

The Deputy Commissioner, Kolar District, with records.
The Comptroller to the Government of Mysore.

K.M.R.3.
16/1/31.